

Exhibit C

1898795

DO703386

FILED
In the office of the Secretary of State
of the State of California

FEB 28 2003

CERTIFICATE OF DISSOLUTION

The undersigned certifies that:

Kevin Shelley
KEVIN SHELLEY, SECRETARY OF STATE

1. He is the sole Director of the Board of IRICO (USA) Inc., a California corporation (hereinafter the "Corporation").
2. The Corporation has been completely wound up.
3. The Corporation's known debts and liabilities have been actually paid.
4. The Corporation's known assets have been distributed to the person entitled thereto.
5. Liu Feng hereby assumes the tax liability, if any, of the dissolving Corporation as security for the issuance of a tax clearance certificate from the Franchise Tax Board and is responsible for additional corporate tax, if any, that are assessed and that become due after the date of said assumption of the tax liability.
6. The Corporation is dissolved.

We further declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of our own knowledge.

Dated: 11/1, 2002

Liu Feng
Liu Feng, Sole Director